



## Appendix I.

### Position Category Description

### Auditing

**Typical Duties:** Perform contract auditing and provide accounting and financial advisory services to the Department of Defense and other Government Agencies in negotiation, administration, and settlement of contracts, and subcontracts. The basic nature of auditing is to plan and scope the audit based on an assessment of risk, perform such tests and analysis as necessary to gather sufficient evidential matter, evaluate the results and reach logical, well supported conclusions. The contract auditor's duties include evaluating information about contractor economic assertions, comparing those assertions to established criteria and reporting the results to interested third parties. The types of audits performed include audits of contractor proposal submissions, incurred cost, compliance with the "Truth in Negotiations Act," 10 U.S.C. 2306a (reference (w)), compliance with Cost Accounting standards, contract terminations, claims for abnormal conditions, contractor financial condition and contractor systems and operations. Contract auditors also assist Government trial attorneys in the development, analysis, and presentation of Government positions before the Armed Services Board of Contract Appeals, and United States Court of Federal Claims as well as testify as factual or expert witnesses. Contract auditors function as consultants to various organizations under the Defense Acquisition Regulatory Council such as the Cost Principles, Pricing, Finance, and Contract administration Committees. Contract auditors must comply with Generally Accepted Government Auditing Standards, which incorporate the American Institute of Certified Public Accounts Auditing Standards, on the auditor's professional qualifications, the quality of audit effort (including planning, supervision, exercise of due professional care, obtaining sufficient competent evidential matter), and the characteristics of professional and meaningful audit reports.

#### Typical Career Codes

<u>Civilian Series</u>	<u>Army AOC</u>	<u>Navy AQD</u>	<u>Air Force AFSC</u>	<u>Marine Corm MOS</u>
GS 511 <sup>1</sup>	N/A	N/A	N/A	N/A

**Representative Job Titles:** Besides field auditor positions, a number of procurement liaison auditors are assigned at major buying commands to facilitate coordination and communication between field auditors and the procurement community. Staff auditor positions are found in the Defense Contract Audit Agency (DCAA) regional offices and HQs. They involve technical guidance and audit policy formulation.

**Office Locations:** The DCAA performs all necessary contract audits for the Department of Defense and provides accounting and financial advisory services on contracts and subcontracts to all DoD Components responsible for procurement and contract administration (DoD Directive 5105.36 (reference (x)) and to other Federal Agencies on a reimbursable basis. Over 10,000 contractors throughout the United States and abroad are audited. The Agency has approximately 400 field audit offices, and suboffices (including 31 resident offices, 77 branch offices, and 305 suboffices). Auditors at resident offices are on-site full-time at a given contractor location. Branch offices service all contractors within a given geographical area (except resident offices) and generally provide coverage on a mobile basis.<sup>1</sup> Suboffices are established at significant contractor locations that do not warrant a resident office.

This series includes positions whose duties are to manage, supervise, or perform work consisting of a systematic examination and appraisal of financial records, financial and management reports, management controls, policies, and practices affecting or reflecting the financial condition and operating results of an activity; or analytical work related to the development and execution of audit policies and programs when such work requires the application of professional accounting knowledge, standards, and principles.

## Career Path Auditing

<b>Level/ Typical Grade</b>	<b>Typical Assignments</b>	<b>Experience</b>	<b>Education</b>	<b>Training<sup>1</sup></b>
Level I  GS-5 through GS-7  0-1 through O-3	Auditor trainee I  Auditor trainee 11	<b>Mandatory:</b> Meet the standard in U.S. OPM Qualification Standards for General Schedule Positions (reference (n)) for entry into the series. A baccalaureate degree with 24 hours in accounting may be substituted for experience  <b>Desired:</b> Accounting and/or auditing work experience in industry or public accounting	<b>Mandatory:</b> (1) A baccalaureate degree, in accounting, or (2) A baccalaureate degree in a related field such as business administration or finance that included or was supplemented by 24 semester hours in accounting; or (3) At least 4 years experience in accounting; or (4) An equivalent combination of accounting experience, college education, and training	<b>Mandatory:</b> DAU course - AUD 1130, "Technical Indoctrination"  <b>Desired: DAU course -</b> AUD 1124, "Audit Applications of FAR, Part 31"  <b>Desired: DAU course -</b> AUD 1111, "Orientation to Contract Auditing"  <b>Desired: DAU course -</b> AUD 6115, "Effective Report Writing"
<sup>1</sup> Refer to the current edition of the OUSD(A&T) DAU Catalog (reference (o)) for a list of mandatory and desired courses and approved equivalences (provided by the Defense Contract Audit Institute (DCAI) that may be used to meet the training standards for that career field,				



## Career Path Auditing

Level and/or Typical Grade	Typical Assignments	Experience	Education	Training <sup>2</sup>
Level II  X3-9 through GS-12  O-3 through O-4	(Line or staff assignments)  Junior auditor or Semi-senior auditor  Senior auditor or technical service center (TSC) auditor	<b>Mandatory:</b> Auditing experience of increasing complexity and responsibility  <b>Desired:</b> Experience performing increasingly complex audits for normal progression and with increasing independence	<b>Mandatory:</b> Entry below GS-9: Completion of Level I requirements;  OR, if entry at <b>GS-09:</b> <b>Mandatory:</b> (1) In addition to completion of level I requirements, Complete requirements for a master's degree or equivalent; or (2) two full years of graduate education  <b>Desired:</b> Beginning graduate studies leading to a master's degree in accounting, business administration, management, or a related field.  <b>Desired:</b> Professional certification <sup>1</sup>	<b>Mandatory:</b> One of the following DAU courses - AUD 4120 Statistical Sampling; OR, <b>AUD 4230 Graphic, Computational and Improvement Curve Analysis Techniques</b> ; OR, AUD 1320 Intermediate Contract Auditing  <b>Desired:</b> Intermediate (Level II) DCAI courses <sup>3</sup>
<p>Career Path note: <b>On achieving Level II or III, an individual should plan on meeting the criteria for the Acquisition Corps. Criteria for selection into the Acquisition Corps for civilian personnel include serving in a position graded GS-13, and above and in the case of officers includes serving in the grade of O-4, and above. Criteria further include: (1) Four years acquisition experience; (2) A baccalaureate degree or certification by an ACPB; and (3a) At least 24 semester credit hours from among the following disciplines: accounting, business finance, law, contracts, purchasing, economics, industrial management, marketing; quantitative methods, organization and management; or, (3b) At least 24 semester credit hours in the individual's career field and 12 semester hours or equivalent training in the disciplines listed in 3a above; or, (3c) Pass an equivalency exam<sup>4</sup>.</b></p>				
<p><sup>1</sup>Professional certification includes: Certified Public Accountant, Certified Management Accountant, Certified Internal Auditor, and Certified in Information Systems Auditing  <sup>2</sup>Refer to current edition of the OUSD(A&amp;T) DAU Catalog (reference (o)) for a list of mandatory and desired courses and approved equivalences provided by the DCAI that can be used to meet the training standards for this career field  <sup>3</sup>See the OUSD(A&amp;T) DAU Catalogue (reference (o)) for a list of courses that will satisfy this requirement  <sup>4</sup>See Appendix M for specific requirements for Acquisition Corps admission. Credit by examination is directed by 10 U.S.C. 1732(c) and covered in DoD Instruction 5000.58 (references (d) and (g)).</p>				

# Career Path Auditing

Level and/or Typical Grade	Typical Assignments	Experience <sup>1</sup>	Education	Training <sup>2</sup>
Level III  GS-13, and above  GS-14, and above	(Line or staff assignments)  Director or deputy director  Assistant director and/or deputy assistant director principal staff element  Regional director or deputy regional director  Regional audit manager or HQ division chief or special programs manager or manager, DCAI  Field office manager or PM or chief, special programs division or branch chief, DCAI or TSC  Supervisory auditor or field audit office special assistant or regional staff auditor	<b>Mandatory:</b> All Level I and II required qualification from U.S. OPM Qualification Standards for General Schedule Positions (reference (n)). Supervisory auditors must also meet additional OPM required qualifications  <b>Desired:</b> Assignments in a variety of organizational settings	<b>Mandatory:</b> Completion of Level 11 requirements  <b>Desired:</b> Master's degree in accounting, business administration, management, or other related field	<b>Mandatory:</b> For Supervisory Positions: DAU course - AUD 8560, "DCAA Supervisory Skills Workshop"  <b>Desired:</b> DAU course - AUD 4030, "Quantitative Methods"; or AUD 5640, "Electronic Data Processing for Managers"; or AUD 1275, "Advanced Cost Management Systems"; or an executive seminar  <b>Desired:</b> One advanced (Level III) DAU course in Executive Contracting
<sup>1</sup> A General, Flag officer, or, SES must have at least 10-years experience in acquisition positions. At least 4 years of that experience must have been performed while assigned to a CAP <sup>2</sup> Credit by examination is directed by 10 U.S.C. 1732(c) and covered in DoD Instruction 5000.58 (references (d) and (g)).				
Career Path note: CAPS may only be filled by members of the Acquisition Corps.				